

## Compressed Fuels Tax

The Compressed Fuel Act defines compressed fuels as compressed natural gas, liquefied petroleum gas, liquefied natural gas, butane, and any other type of compressed gas or compressed liquid gas suitable for fueling a motor vehicle, except motor vehicle or diesel fuels.

The tax rate consists of a fixed portion of 12.5 cents per gallon and a variable rate set by the State Tax

Board. All excise taxes are credited to the Highway Trust Fund. The balance is then allocated as applicable between the Highway Restoration and Improvement Bond Fund and the Highway Cash Fund.

Retailers receive a commission of two percent upon the first \$5,000 dollars collected and one-half percent upon amounts in excess of \$5,000 to offset collection costs.

**Table 22 — Compressed Fuel Net Taxable Gallons and Net Tax Due**

MONTH	2004 TAXABLE GALLONS	2003 TAXABLE GALLONS	PERCENT INCREASE OR (DECREASE)	2004 TAX DUE	2003 TAX DUE	PERCENT INCREASE OR (DECREASE)
January	80,993	84,869	-4.57%	\$19,748	\$20,558	-3.94%
February	89,670	100,629	-10.89	21,892	24,390	-10.24
March	190,055	190,157	-0.05	46,316	45,936	0.83
April	95,373	101,005	-5.58	23,302	24,480	-4.81
May	86,842	96,577	-10.08	21,201	23,411	-9.44
June	142,338	167,535	-15.04	34,652	40,477	-14.39
July	70,774	108,489	-34.76	17,285	26,315	-34.32
August	88,848	105,750	-15.98	21,719	25,621	-15.23
September	141,082	154,197	-8.51	34,346	37,225	-7.73
October	72,749	117,833	-38.26	17,740	28,601	-37.97
November	81,540	89,828	-9.23	19,911	21,750	-8.46
December	177,359	194,225	-8.68	43,168	46,948	-8.05
<b>Total</b>	<b>1,317,623</b>	<b>1,511,094</b>	<b>-12.80%</b>	<b>\$321,280</b>	<b>\$365,712</b>	<b>-12.15%</b>

## Petroleum Release Remedial Action Fee

The petroleum release remedial action fee is imposed upon the importer, refiner, or distributor who first sells, offers for sale, or uses petroleum in Nebraska. The fee is nine-tenths of one cent (.009) per gallon on motor vehicle fuels such as gasoline and gasohol, and

three-tenths of one cent (.003) on all other petroleum products.

Revenue from the fee is placed in the Petroleum Release Remedial Action Cash Fund.

**Table 23 — Petroleum Release Remedial Action Fee**

MONTH	GALLONS SUBJECT TO THE FEE		2004 TOTAL GALLONS	2003 TOTAL GALLONS	2004 TOTAL FEE
	MOTOR VEHICLE FUELS	OTHER PETROLEUM PRODUCTS			
January	67,347,659	77,620,320	144,967,979	139,100,708	\$838,990
February	62,556,747	72,645,848	135,202,595	131,392,019	780,956
March	72,245,272	93,943,189	166,188,461	145,205,280	932,044
April	71,796,905	95,629,164	167,426,069	154,381,189	933,070
May	73,373,757	93,223,967	166,597,724	168,784,824	940,044
June	74,919,344	92,928,127	167,847,471	169,316,819	953,065
July	78,099,819	105,211,836	183,311,655	199,252,361	1,018,537
August	76,229,738	109,163,174	185,392,912	175,645,966	1,013,561
September	72,545,838	92,940,202	165,486,040	169,723,005	931,734
October	72,988,634	88,710,238	161,698,872	165,913,139	923,030
November	69,922,109	93,275,808	163,197,917	146,760,373	909,132
December	77,475,340	85,459,148	162,934,488	149,466,769	953,650
<b>Total</b>	<b>869,501,162</b>	<b>1,100,751,021</b>	<b>1,970,252,183</b>	<b>1,914,942,452</b>	<b>\$11,127,813</b>